INDEX

	Page
Opinions below	1
Jurisdiction	1
Questions presented	2
Statute involved	2
Statement	3
Argument	7
Conclusion	20
Appendix	21

CITATIONS

Cases:	
Brewster v. *Gage*, 280 U. S. 327	15
Commissioner v. *Estate of Rivera*, decided June 10, 1954	17
Crain v. *Government of Guam*, 195 F. 2d 414	18
Dismuke v. *United States*, 297 U. S. 167	15
Fawcus Machine Co. v. *United States*, 282 U. S. 375	15
Helvering v. *Campbell*, 139 F. 2d 865	14
Lawrence v. *Wardell*, 273 Fed. 405	14
Robinette v. *Commissioner* 139 F. 2d 285	14
Roland Co. v. *Walling*, 326 U. S. 657	15
Smallwood, Estate of v. *Commissioner*, 11 T. C. 740	17
Stone v. *White*, 301 U. S. 532	19
United States v. *Amer. Trucking Ass'ns*, 310 U. S. 534	15
United States v. *Jefferson Electric Co.*, 291 U. S. 386	19
Statutes:	
Income Tax Act of 1913, c. 16, 38 Stat. 114, 166–181, Sec. II, M	13

308244—54——1

Statutes—Continued

Internal Revenue Code: Page

Sec. 251 (26 U. S. C. 1952 ed., Sec. 251)... 9, 15, 16

Sec. 252 (26 U. S. C. 1952 ed., Sec. 252)..... 8, 15

Sec. 3797 (26 U. S. C. 1952 ed., Sec. 3797)... 8, 16

Naval Appropriations Act of July 12, 1921, c. 44, 42 Stat. 122, 123 (48 U. S. C. 1952 ed., Sec. 1397)..... 12, 15

Organic Act of Guam, Act of August 1, 1950, c. 512, 64 Stat. 384:

Sec. 26 (48 U. S. C. 1952 ed., Sec. 1421d)... 17

Sec. 30 (48 U. S. C. 1952 ed., Sec. 1421h)..... 2, 10

Sec. 31 (48 U. S. C. 1952, ed., Sec. 1421i)... 3, 7, 9, 15, 16

Revenue Act of 1916, c. 463, 39 Stat. 756, Sec. 23.. 13

Revenue Act of 1917, c. 63, 40 Stat. 300, Sec. 5... 14

Revenue Act of 1918, c. 18, 40 Stat. 1057, Sec. 261..... 13, 14

Miscellaneous:

61 Cong. Record, Part 2, p. 1724..... 12

61 Cong. Record, Part 3, p. 3173..... 13

96 Cong. Record, Part 6, p. 7577..... 10

96 Cong. Record, Part 8, p. 11082..... 12

I. T. 2946, XIV–2 Cum. Bull. 109 (1935)..... 14

I. T. 3690, 1944 Cum. Bull. 164..... 14

I. T. 3788, 1946–1 Cum. Bull. 153..... 8

I. T. 4046, 1951–1 Cum. Bull. 57..... 15

Rev. Rul. 8, 1953–1 Cum. Bull. 300..... 15

Rev. Rul. 56, 1953–1 Cum. Bull. 303..... 15

Treasury Regulations 111, Sec. 29.3797–8..... 16

In the Supreme Court of the United States

OCTOBER TERM, 1954

No. 211

JESUS LAGUANA, PETITIONER

v.

ARCHIE ANSELL, ACTING TAX COMMISSIONER AND ACTING TREASURER, GOVERNMENT OF GUAM, AND UNITED STATES OF AMERICA

ON PETITION FOR A WRIT OF CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE NINTH CIRCUIT

BRIEF FOR THE RESPONDENTS IN OPPOSITION

OPINIONS BELOW

The opinion of the District Court of Guam (R. 41–49) is reported in 102 F. Supp. 919. The opinion of the Court of Appeals (R. 71) is reported in 212 F. 2d 207.

JURISDICTION

The judgment of the Court of Appeals was entered on April 15, 1954. (R. 72.) The petition for a writ of certiorari was filed on July 13, 1954. The jurisdiction of this Court is invoked under 28 U. S. C., Section 1254.

QUESTIONS PRESENTED

Taxpayer, a citizen of the United States and Guam, is now and since birth has been a resident of Guam. His sole source of income during the taxable period was remuneration, paid to him on Guam, for personal services rendered on Guam as an employee of a Guam corporation. The questions presented are:

1. Whether Section 31 of the Organic Act of Guam subjects taxpayer's income to an income tax.

2. Whether the tax was properly collected as a territorial tax by an officer of the Government of Guam.

3. If the tax was not properly collectible as a territorial tax by an officer of the Government of Guam, whether the taxpayer is entitled to judgment against defendant Ansell, as Acting Tax Commissioner and Acting Treasurer of the Government of Guam, for refund of the tax.

STATUTE INVOLVED

Organic Act of Guam, Act of August 1, 1950, c. 512, 64 Stat. 384:

> SEC. 30. All customs duties and Federal income taxes derived from Guam, the proceeds of all taxes collected under the internal-revenue laws of the United States on articles produced in Guam and transported to the United States, its Territories, or possessions, or consumed in Guam, and the proceeds of any other taxes which may be levied by the Congress on

the inhabitants of Guam, and all quarantine, passport, immigration, and naturalization fees collected in Guam shall be covered into the treasury of Guam and held in account for the government of Guam, and shall be expended for the benefit and government of Guam in accordance with the annual budgets.

(48 U. S. C. 1952 ed., Sec. 1421h.)

SEC. 31. The income-tax laws in force in the United States of America and those which may hereafter be enacted shall be held to be likewise in force in Guam.

(48 U. S. C. 1952 ed., Sec. 1421i.)

STATEMENT

This is a refund suit, brought by taxpayer against Archie Ansell, Acting Tax Commissioner and Acting Treasurer, Government of Guam, for income taxes imposed under the Organic Act of Guam, paid under protest and alleged to have been erroneously and illegally collected. The second amended complaint sets forth the basis of the action (R. 21–25), and in particular asserts that the levy, demand, withholding and collection of the tax was invalid and illegal in that all taxpayer's income for the year 1951, to and including August 28, 1951, was remuneration for personal services rendered to a certain Ambros, Inc., on Guam, as an employee, and that it reasonably appears that all of the income of taxpayer for the balance of the year 1951 would be so earned (R. 24).

After the second amended complaint was filed, but before defendant Ansell had answered (R. 1–2), the United States moved to intervene as a party defendant in the action (R. 25–27). Following a hearing and on consent of both taxpayer and defendant Ansell, the District Court made an order granting the motion and permitting the United States to intervene as a party defendant. (R. 2, 28.)[1]

[1] In its motion papers the United States showed that the intervention for which leave was requested had been authorized by the Attorney General at the request of the Department of the Interior and of the Government of Guam, in order to protect the interests of the United States and of a possession of the United States, that the United States desired to become a party by uniting with the existing defendant, the Acting Tax Commissioner and Acting Treasurer of the Government of Guam, in resisting the claims of taxpayer. (R. 25–26.) The motion papers further set forth that the United States has a substantial and direct interest in the outcome of the litigation, since the Government of Guam had prepared its budget and carried on governmental programs in anticipation of the revenue to be derived from the income tax; that in the event that revenue was denied Guam as a consequence of the instant litigation, the Department of the Interior would be required to seek a deficit appropriation from Congress (R. 26); that, further, the issues raised in the second amended complaint were essentially questions of law, testing the correct construction of the Organic Act of Guam and the Internal Revenue Code, as well as rulings issued by the Bureau of Internal Revenue of the United States Treasury Department in connection with both of these statutes (R. 26–27). It was also pointed out that rulings made in the instant suit might affect the application of federal statutes and departmental rulings governing other possessions and dependencies of the United States. (R. 27.)

The facts were stipulated. (R. 36–39, 42.) After the District Court had rendered its decision in favor of the defendants, findings of fact and conclusions of law were made by the District Court on taxpayer's motion, substantially incorporating the stipulated facts. (R. 49–50, 50–54.) The facts thus stipulated and found are as follows:

Taxpayer is a citizen of the United States and now and since birth has been a resident of Guam. (R. 36, 50–51.) He is an employee of Ambros, Inc., a Guam corporation, and his sole source of income has been remuneration for personal services rendered to that corporation on Guam and paid to him on Guam. (R. 36, 51.) From July 31, 1951, and at all times pertinent, respondent Ansell was the Acting Tax Commissioner and Acting Treasurer of Guam, and in such capacity was the officer required by law to levy and collect taxes due the Government of Guam, but was not a tax collector for the Bureau of Internal Revenue of the United States Treasury. (R. 36–37, 51.)

On August 28, 1951, Ansell made written demand upon Ambros, Inc., for immediate payment of income taxes withheld from taxpayer's wages earned as an employee of Ambros, Inc., for the period January 1, 1951, to and including June 30, 1951, in the amount of $28.20. (R. 8–9, 37, 51.) On August 28, 1951, pursuant to this written demand, Ambros, Inc., paid to Ansell under protest the sum of $28.20, being the amount of taxes it had

withheld from taxpayer's wages for the period from January 1, 1951, to and including June 30, 1951. (R. 37–38, 52.) On August 28, 1951, taxpayer made a written claim upon Ansell for the refund and repayment of the $28.20. The claim was rejected in writing. (R. 12, 38, 52–53.) Thereupon, this action was commenced to recover the $28.20.

At the conclusion of the trial, defendants moved for judgment, and decision was reserved pending filing of briefs. (R. 3.) On February 29, 1952, the District Court rendered its opinion and final judgment (R. 41–49), in which it held (1) that taxpayer's income was subject to the income tax imposed by Section 31 of the Organic Act of Guam, c. 512, 64 Stat. 384 (48 U. S. C. 1952 ed., Sec. 1421i) (R. 41–45), (2) that the effect of Section 31 was to impose a territorial tax to be collected by the proper officials of the Government of Guam (R. 46–49), and (3) that in any event, the tax having been covered into the Treasury of Guam, taxpayer could not be heard to say that the tax should be returned to him merely in order that it be paid to the United States and returned to the Guam Treasury from which it had been taken (R. 46).

Accordingly, the District Court ordered that the action be dismissed on its merits. (R. 49, 57.) The Court of Appeals affirmed, *per curiam*, for the reasons given in the District Court's opinion. (R. 71.)

ARGUMENT

In this suit to recover $28.20 withheld and paid over to the Government of Guam as income taxes on the pay of a Guamanian employee residing and working in Guam for a corporation of that territory, the taxpayer goes far afield for issues he would have this Court review—*e. g.*, the scope of the remedies available to taxpayers on Guam for recovery of wrongfully collected taxes (Pet. 12–13), suggested problems of double taxation (Pet. 14–18), and credits in the Philippine Islands (Pet. 18–19). For present purposes, the decisive point about these issues is that they are not raised by this case. Ultimately, all that is involved here is (1) taxpayer's primary argument that his income is not subject to tax at all and (2) the suggestion that income taxes may be collected from Guamanians not by the Government of Guam, but solely by the United States, only to be turned over immediately thereafter to the Treasury of Guam. These questions, correctly decided by the courts below, do not warrant further review by this Court.

1. Despite the plain language of Section 31 of Guam's Organic Act, *supra*, p. 3, taxpayer imputes to Congress the strange purpose of exempting from all income tax—whether territorial or federal—the residents and citizens of Guam who, like this taxpayer, derive all their income from

Guam. Under taxpayer's view, an income tax would be imposed, if any at all was imposed, principally on persons who derive only a small fraction of their income from Guam. But this odd result is wisely and clearly precluded by the federal legislation the taxpayer misconstrues.

Prior to the enactment of Section 31, citizens of Guam, not residents of the United States, were subject to income tax only as to income derived from sources in the United States. This followed from the provisions of Section 252 (a) of the Internal Revenue Code,[2] and Section 3797 (a) (9) which defines "United States" when used in the Code as including only the States, Alaska, Hawaii and the District of Columbia. Individual citizens of the United States, not citizens of Guam, and domestic corporations who derived income from Guam were likewise taxed only on gross income from sources within the United States, provided

[2] SEC. 252. CITIZENS OF POSSESSIONS OF UNITED STATES.

(a) Any individual who is a citizen of any possession of the United States (but not otherwise a citizen of the United States) and who is not a resident of the United States, shall be subject to taxation under this chapter only as to income derived from sources within the United States, and in such case the tax shall be computed and paid in the same manner and subject to the same conditions as in the case of other persons who are taxable only as to income derived from such sources. * * *

See also I. T. 3788, 1946-1 Cum Bull. 153, construing Section 252 as to citizens of Puerto Rico whose case was analogous to that of citizens of Guam prior to the 1950 amendments of the Internal Revenue Code affecting Puerto Rico.

they satisfied the conditions prescribed by Section 251 of the Code.[3]

Precisely designed to remedy this situation and reach the substantial amount of untaxed income earned in Guam, Section 31 of the Organic Act was enacted to provide that "income-tax laws in force in the United States of America and those which may hereafter be enacted shall be held to be likewise in force in Guam." The legislative history of this provision establishes that its purpose—in keeping with the broad objective of granting large powers of self-government to

[3] SEC. 251. INCOME FROM SOURCES WITHIN POSSESSIONS OF UNITED STATES.

(a) *General Rule.*—In the case of citizens of the United States or domestic corporations, satisfying the following conditions, gross income means only gross income from sources within the United States—

(1) If 80 per centum or more of the gross income of such citizen or domestic corporation (computed without the benefit of this section), for the three-year period immediately preceding the close of the taxable year (or for such part of such period immediately preceding the close of such taxable year as may be applicable) was derived from sources within a possession of the United States; and

(2) If, in the case of such corporation, 50 per centum or more of its gross income (computed without the benefit of this section) for such period or such part thereof was derived from the active conduct of a trade or business within a possession of the United States; or

(3) If, in case of such citizen, 50 per centum or more of his gross income (computed without the benefit of this section) for such period or such part thereof was derived from the active conduct of a trade or business within a possession of the United States either on his own account or as an employee or agent of another.

Guam—was to enable the citizens of Guam to satisfy the responsibilities of supporting their own government through a locally administered income tax, and to relieve Congress of the necessity to appropriate funds of the United States for the support of the newly organized territory.

Section 30 of the Organic Act, *supra*, pp. 2–3, was in the original bill. It provided:

> All * * * Federal income taxes derived from Guam * * * and the proceeds of any other taxes which may be levied by the Congress on the inhabitants of Guam * * * shall be covered into the treasury of Guam and held in account for the government of Guam, and shall be expended for the benefit and government of Guam in accordance with the annual budgets.

Mr. Miller, one of the members of the committee in charge of the bill, offered as a floor amendment the present Section 31. Responding to a question as to what contribution, if any, the United States Government would make to the expenses of operating the Government of Guam, the chairman of the committee, Mr. Peterson, observed that Mr. Miller's amendment would be very helpful in this respect. And Mr. Miller explained (96 Cong. Rec. 7577):

> *There will be no direct payment by the Treasury of this country.* The amendment we just adopted in committee provides that the income-tax laws in force in

the United States of America and which may hereafter be in force will be the law over there. That will be of great help in plugging certain loopholes. *The people of Guam* and a large number of civilians and workers over there on construction work, as well as military personnel, *pay no income tax or have no withholding tax.* In fact, they are paid a bonus for working there. *This will plug that loophole* and bring in some money to the United States Treasury. As I understand it, the salaries of these people will be paid by the Guamanian Government and the average deposit in Guamanian banks of the people of Guam averages about $8,000.

Mr. SCRIVNER. In other words, I am to understand that there is sufficient property, there are sufficient sources of revenue right there on the island of Guam *so that they will be able to set up a tax structure sufficient to carry their own expenses of government* without asking for any contribution from the United States to help carry their government cost?

Mr. MILLER of Nebraska. That is my understanding.

Mr. PETERSON. That is my understanding, also. [Emphasis added.]

When the bill reached the Senate, Senator O'Mahoney, chairman of the committee in charge, was asked a similar question as to cost to the United States Government, and likewise expressed his belief that " the cost would be reduced and

shared with the island * * *." 96 Cong. Rec. 11082.

Further support for the plainly sensible construction of Section 31 adopted by the courts below is supplied by the legislative history and long standing administrative construction of the substantially identical provision for the Virgin Islands from which Section 31 derives. This provision, quoted in the margin,[4] was explained as providing for local imposition upon the inhabitants of the Virgin Islands of a territorial income tax, payable directly into the Virgin Islands' treasury, to assist that possession in becoming self-supporting.[5] The enactment was recom-

[4] Naval Appropriations Act of July 12, 1921, c. 44, 42 Stat. 122, 123 (48 U. S. C. 1952 ed., Sec. 1397):

"* * * the income tax laws now in force in the United States of America and those which may hereafter be enacted shall be held to be likewise in force in the Virgin Islands of the United States, except that the proceeds of such taxes shall be paid into the treasuries of said islands."

[5] The provision originated in a Senate floor amendment and was proposed by Senator Kenyon who stated that (61 Cong. Record, Part 2, p. 1724):

"* * * If the income-tax laws of the United States should be applied to the Virgin Islands, we can raise enough money, I think, to make the Virgin Islands practically self-sustaining."

The Senator introduced into the record a letter from the Governor of the Virgin Islands, urging adoption of and explaining the proposal as follows (61 Cong. Record, *supra*, p. 1724):

"As in the case in Porto Rico, the income tax laws of the United States should be in force and effect here, except that the revenues should accrue to the local treasuries. I shall

mended as following the precedent of earlier legislation applying to Puerto Rico and the Philippines.[8]

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greatly appreciate your assistance in bringing about this desirable result. The governor is compelled to appeal to Congress each year for financial assistance toward the maintenance of the government of the Virgin Islands. While this may be necessary for a few years to come, it is believed that the amendment proposed above will assist very materially in making the islands self-sustaining."

Additionally, in the House the following explanation was made by the member who sponsored the provision (61 Cong. Record, Part 3, p. 3173):

"* * * Now, it makes no difference whether we put the money in the treasury over there and then take it out as it will be required to do, or whether the money that is collected over there should remain subject to the control of the islands for the purpose of maintaining and carrying on their government. Of course, there is nothing gained in sending it to the United States Treasury and then sending it back, and it will decrease in the exact proportion of the amount that we will be required to appropriate when it can be put in the treasury of the Virgin Islands. Besides, this is true: We have always, we did, and do now in the Philippines, allowed them to use the revenues they collect for the support of their government. We have also in Porto Rico, and we will doubtless do the same when we make permanent laws for the Virgin Islands and establish a civil government over there, so it occurs to me there can be no objection to either of these propositions."

[8] Indeed, without exception, for a period of forty years, from the very inception of the income tax, whenever Congress has imposed the tax in a possession, Congress invariably has directed its collection by officers of the possession and its payment directly into the treasury of the possession. Thus, as to the Philippines and Puerto Rico, see Income Tax Act of 1913, c. 16, 38 Stat. 114, 166–181, Sec. II, M; Revenue Act of 1916, c. 463, 39 Stat. 756, Sec. 23. During the period the Revenue Act of 1918, c. 18, 40 Stat. 1057, Sec. 261, was in

The purpose shown in the 1921 legislation for the Virgin Islands, as in its counterpart here involved, has been consistently implemented by both the federal and territorial taxing authorities, who have recognized that Congress created a local, locally collectible income tax and that the United States and the Virgin Islands are distinct taxing jurisdictions although their income tax laws arise from an identical statute applicable to each. Carefully considered and reasoned Internal Revenue rulings, the first of which was issued nineteen years ago, announce this result. I. T. 2946, XIV-2 Cum. Bull. 109 (1935); I. T. 3690, 1944 Cum. Bull. 164. The correctness of this official interpretation and practice appears never to have been questioned, and the income tax has been administered in the Virgin Islands in accordance with this construction for over a generation. Such settled administrative constructions, applied

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force, Congressionally imposed separate income tax systems for those possessions, on the one hand, governed by the provisions and rates of the Revenue Act of 1916, and for the United States, on the other hand, governed by the 1918 Act, were in effect. *Lawrence* v. *Wardell*, 273 Fed. 405 (C. A. 9); *Robinette* v. *Commissioner*, 139 F. 2d 285 (C. A. 6); *Helvering* v. *Campbell*, 139 F. 2d 865 (C. A. 4). Congress was there acting as a local legislature for the territory. *Lawrence* v. *Wardell*, *supra*, pp. 408, 409. By the Revenue Act of 1917, c. 63, 40 Stat. 300, Sec. 5, and the Revenue Act of 1918, *supra*, Sec. 261, Congress empowered the legislatures of Puerto Rico and the Philippines to amend or repeal the Congressionally imposed local income taxes, powers which both insular legislatures exercised in 1919. Like authority has thus far not been granted the Virgin Islands or Guam.

in thousands of cases over an extended period, are of course entitled to great weight. *Brewster* v. *Gage*, 280 U. S. 327, 336; *Fawcus Machine Co.* v. *United States*, 282 U. S. 375, 378; *Dismuke* v. *United States*, 297 U. S. 167, 174; *United States* v. *Amer. Trucking Ass'ns*, 310 U. S. 534, 549; *Roland Co.* v. *Walling*, 326 U. S. 657, 676.

By duplicating in Section 31 of the Organic Act of Guam the provision in the Naval Appropriations Act of 1921 for the Virgin Islands (*supra*, fn. 4, p. 12), Congress in effect adopted the established administrative interpretation of the latter statute, *i. e.*, that it creates a territorial tax on the locally earned income of residents. This is the construction, approved by the courts below, which the Treasury has placed upon Section 31. I. T. 4046, 1951–1 Cum. Bull. 57; Rev. Rul. 8, 1953–1 Cum. Bull. 300, 301; Rev. Rul. 56, 1953–1 Cum. Bull. 303.

As appears from these rulings and the holdings of the courts below (R. 45, 48), Sections 251 and 252 of the Internal Revenue Code provide an exemption from the federal tax, avoiding double taxation of income earned in Guam, but have no application to the newly created territorial tax under Section 31 of the Organic Act. Congress plainly intended persons living and earning all their income in Guam, like the petitioning taxpayer, to be subject to income taxation to support the newly set up local government. Under taxpayer's construction of Section 251, the only

Guamanian citizens who would pay the tax are those individuals deriving less than 20% of their gross income from Guam and earning less than 50% of their income from active conduct of a business or from employment in Guam.[7] Indeed, if Section 252 of the Code applies to the tax imposed by Section 31 of the Organic Act, every individual citizen of Guam residing in Guam is exempt from the tax. Thus, a purpose is imputed to Congress to exempt from paying for its support the very persons for whose benefit the insular government was organized. The statute itself and every bit of evidence as to why it was written refute such a construction.

Section 31 was obviously designed to change the prior law. On taxpayer's argument, however, there would be no change; a citizen and resident of Guam deriving all his income from personal services rendered in Guam would remain free of income tax. The argument is without substance.[8]

[7] Another anomaly following upon taxpayer's construction is that corporations organized under the laws of Guam would be subjected to the tax under Section 31, for Section 251 (a) exempts only "domestic" corporations, *i. e.*, corporations organized under the laws of the United States, the States, Alaska, Hawaii, and the District of Columbia. Internal Revenue Code, Section 3797 (a) (4) and (5); Treasury Regulations 111, Section 29.3797–8. Hence, taxpayer's employer, a Guam corporation (R. 51), even under taxpayer's theory, presumably could not claim exemption under Section 251, but taxpayer, its employee, allegedly may do so for income earned in Guam.

[8] Although it is pressed at some length, there is not the slightest basis for the taxpayer's argument (Pet. 33–38)

2. The income tax in Guam has been effectively administered and collected to date as a territorial tax by the territorial authorities. It has resulted in total collections under Section 31 from January 1, 1951, the date it became operative (R. 43), to February 28, 1954, in the amount of $11,077,846, in addition to $9,850,000 transferred to Guam under Section 30 by the United States Treasury.[9]

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that the decision below conflicts with *Commissioner* v. *Estate of Rivera* (C. A. 2d), decided June 10, 1954 (1954 C. C. H. Federal Estate and Gift Tax Reporter, par. 10,950), and *Estate of Smallwood* v. *Commissioner*, 11 T. C. 740. Concerned with wholly different statutes, those cases held merely that the federal estate tax did not apply to decedents who were citizens of the United States and Puerto Rico domiciled in Puerto Rico. Throughout its opinion in *Rivera*, the Second Circuit emphasized Congress' "basic policy of fiscal independence for Puerto Rico, i. e., that in general the Puerto Ricans should have the duty of supporting their own government *and the correlative right of having all of their sources of revenue available for insular expenses.*" [Emphasis added.] As we have urged, this policy, applicable in Guam and other territories as well as Puerto Rico, weighs heavily against the taxpayer here, so that the estate tax cases he invokes, insofar as they are relevant at all, help to undermine his position.

[9] See Exhibit A, submitted to the court below, contained in the Appendix, *infra*, p. 21. Further, principally as a consequence of these income tax receipts, Congress has found it unnecessary to appropriate funds of the United States for support of the government of Guam except the minor items expressly assumed in the Organic Act, such as expenses of the governor's office and of the legislature, and certain transportation expenses. Section 26 (a), (b), (c) and (e). In contrast, prior to the inception of the tax, for the fiscal year ending June 30, 1951, Congress found it necessary to grant $1,200,000 to the Department of the Interior for the administration of Guam.

These collections have been made from a civilian population approximating 60,000 without incident and without litigation except for three cases—*Crain* v. *Government of Guam,* 195 F. 2d 414 (C. A. 9), the instant suit, and a third case now pending in the District Court which raises issues essentially the same as those involved here and which should be governed by the result here. To date at least, the problems taxpayer envisions (see *supra,* p. 7), certainly absent from this case, do not appear to have arisen. His intimations that the Government of Guam will not recognize valid claims against it and that taxpayers have no effective remedy for recovery of wrongfully collected taxes are belied by this very suit and by the fact that the Government of Guam has heretofore made administrative refunds totaling $859,508. Exhibit A, Appendix, *infra,* p. 21. In short, the local administration which the courts below agreed Congress selected has worked well. It has enabled Guam to become self-sustaining.

3. As we have noted, taxpayer's ultimate objective is to show that Section 31 of the Organic Act is meaningless, that there is no territorial income tax in Guam, that he is exempt from federal tax under Section 251 of the Internal Revenue Code, and that he therefore should pay no income tax at all. This includes the implicit suggestion, however, that, even if Section 251 is inapplicable to this taxpayer, the tax he should pay is federal, not territorial, and that, accordingly, the tax was wrong-

fully collected by the respondent official of the Government of Guam. The suggestion merits only brief consideration here.

For even if it were correct (though we think we have shown above that it is not), this argument would not entitle the taxpayer to a judgment for refund. Under Section 30 of the Organic Act, income and other taxes derived by the United States from Guam are covered into the treasury of Guam. All that is involved, then, on the present issue is whether the taxes should be refunded by Guam, paid to the United States, and then repaid to Guam. Such a futility is precluded here by the sound doctrine that the taxpayer's action is equitable in function; he must establish that as between the Treasurer of Guam and himself, in equity and good conscience, he has the superior right. He cannot be heard to say that his $28.20 tax should be returned to him in order that it be paid to the United States and then returned to the Guam Treasury from which it was taken. Cf. *Stone* v. *White,* 301 U. S. 532; *United States* v. *Jefferson Electric Co.,* 291 U. S. 386.

CONCLUSION

The petition for a writ of certiorari should be denied.

Respectfully submitted.

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AUGUST 1954.

APPENDIX

EXHIBIT A[1]

GOVERNMENT OF GUAM

Income Tax Collections—January 1, 1951 through February 28, 1954

Fiscal Year Ending June 30—	Estimated Refundable Cumulative	Refunded	Net Collected	Sec. 30 Transfers By U. S. Treasury	Sec. 31 Local Collections	Assessments Balance Cumulative
1951	0	0	$334, 292. 88	0	$334, 292. 88	0
1952	0	$113, 157. 37	7, 190, 980. 45	$4, 000, 000. 00	3, 190, 980. 45	0
1953	0	516, 024. 62	7, 532, 855. 19	3, 850, 000. 00	3, 682, 855. 19	0
1954—8 months ended 2-28-54 (estimated total)	[2] $51, 652. 55	230, 326. 61	5, 869, 718. 11	2, 000, 000. 00	3, 869, 718. 11	[2] $120, 973. 72
Total	$51, 652. 55	$859, 508. 60	$20, 927, 846. 63	$9, 850, 000. 00	$11, 077, 846. 63	$120, 973. 72

[1] The information contained in this exhibit was submitted by the Director of Finance of the Government of Guam to the Attorney General of Guam.
[2] The total amount outstanding on the books, and not the estimated amount for the eight months period ending February 28, 1954.

U. S. GOVERNMENT PRINTING OFFICE: 1954